

Property Value Appeals

Real Property Appeals: Click here to access an [appeals brochure](#) .

Click here to view an outline of the [Real Property Value Appeal Process](#) .

Owner's of real property may appeal the assessed value starting in January of each year by submitting a signed written request or completing an appeal form. The local appeals process is broken into two categories, the informal process and the formal process. The informal process is a review by Tax Department Appraisal personnel of any information provided by the taxpayer and the formal process is a review by the Moore County Board of Equalization and Review. With either process, the property owner has the burden of showing that the property's assessed value is inequitable as compared to the surrounding properties or exceeds fair market value as determined by either cost, sales, or income information leading up to the most recent county-wide revaluation date. The opportunity to appeal concludes with the adjournment of the Moore County Board of Equalization and Review which is advertised in the local newspaper.

Personal Property Appeals:

Owners of non business personal property that is required to be listed and owners of business personal property may appeal the assessed value, situs, and/or taxability of their personal property starting in January of each year. However, the tax bill which is mailed in July of each is considered to be the owner's notice of value for the tax year. Owners may appeal the value indicated on the tax bill within 30 days of the date of the bill by submitting a signed, written request or completing an appeal form. The informal and formal processes are the same as in real property.

Motor Vehicle Appeals:

Owners of vehicles billed as a result of obtaining or renewing a registration through the North Carolina Department of Motor Vehicles may appeal the situs, taxability and/or assessed value of the vehicle within 30 days of the date of the tax bill. The request must be in writing, stating the purpose of the appeal and include the owner's signature. Appeals will be reviewed as timely as possible, however the tax bill must be paid when due to avoid late payment penalties.